

EXHIBIT “A”

United States Bankruptcy Court
NEW JERSEY BANKRUPTCY COURT CAMDEN
OFFICE

PROOF OF CLAIM

In re (Name of Debtor)
 Aluminum Shapes LLC

Case Number 08-14632

Note: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. 503.

Name of Creditor : Euler Hermes ACI Assignee of
 Rusal America Corp.

Check box if you are aware that

anyone else has filed a proof of
 claim relating to your claim. Attach
 copy of statement giving particulars.

Check box if you have never received
 any notices from the bankruptcy
 court in this case.

Check box if the address differs
 from the address on the envelope
 sent to you by the court.

**THIS SPACE IS FOR
 COURT USE ONLY**

Telephone No. 800-866-5551

Account or other number by which creditor identifies debtor:
 000343494

replaces

Check here if this claim: a previously filed claim, dated: _____

amends

1. BASIS FOR CLAIM:

- Goods Sold
- Services performed
- Money loaned
- Personal injury/wrongful death
- Taxes
- Other (Describe briefly)

Retiree benefits as defined in 11 U.S.C. 1114 (a)

Wages, salaries, and compensations (Fill out below)

Your social security number _____

Unpaid compensations for services performed

from _____ to _____

(date)

(date)

2. DATE DEBT WAS INCURRED:

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured nonpriority, (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another.

CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM.

X Administrative Claim

A claim is an administrative claim for goods sold 20 days prior to
 Bankruptcy date of 3/16/08 \$ 959,059.54

UNSECURED PRIORITY CLAIM

Specify the priority of the claim.

Wages Salaries, or commissions (up to \$2000), earned not more than
 90 days before filing of the bankruptcy petition or cessation of the debtor's
 business, whichever is earlier)-11U.S.C. 507(a)(3)

Contributions to an employee benefit plan U.S.C. 507(a)(4)

Up to \$900 of deposits toward purchase, lease, or rental of property or
 services for personal, family or household use-11 U.S.C. 507(a)(6)

Taxes or penalties of governmental units _11 U.S.C. 507(a)(7)

Other _11 U.S.C. 507(a)(2), (a)(5) (Describe briefly)

**5. TOTAL AMOUNT OF
 CLAIM AT TIME**

4,326,311.50 US\$

959,059.54 US\$

5,285,371.04 US\$

CASE FILED:

(Unsecured)

(Administrative)

(Total)

Check this box if claim includes prepetition charges in addition of the principal amount of the claim. Attach itemized statement of all additional charges

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose
 of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

**THIS SPACE IS FOR
 COURT USE ONLY**

7. SUPPORTING DOCUMENTS: Attach copies of support documents, such as promissory notes, purchase orders,
 invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If
 the documents are not available, explain. If the documents are voluminous, attach a summary.

8. TIME-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed
 envelope and copy of this proof of claim.

Date
 6/16/2008

Sign and print the name and title, if any, of the creditor or other person
 authorized to file this claim (attach copy of power of attorney, if an

Linda May
 Linda May - Claims Svcs Representative

RECEIVABLES AGING REPORT		3/18/2008	12:31:25	Susan Scannic
Company	Rusal America Corp.	No of Days Past Due Date		
Division	Rusal Dept.	Affiliates	Exclude	
Receivables/Payables	Receivables	Summary/Detail	Detail	
Currency	All	Age By	Date	
Counterparty	Shapes/Arch LLC	Output Currency	Invoice Currency	
AsOf	3/18/2008	Total/Currency	USD	
Aging Interval	7 Days	Exchange Rate Date	Most Recent Exchange Rate	
Group	All	Only Non Trade Invoices	No	
Class	All	Include Exempted	No	
Category	All	Invoice Type	All	
Product	All	Business Type	All	
Counterparty: Shapes/Arch LLC				
Vessel:				
Vijandi-10-BALT (R8-03)	13090	2/11/2008	793151	3/21/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13091	2/11/2008	793151	3/21/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13096	2/12/2008	793151	3/21/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13097	2/12/2008	793151	3/21/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13100	2/13/2008	793151	3/21/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13105	2/13/2008	793151	3/21/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13107	2/14/2008	793151	3/21/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13112	2/15/2008	793151	3/21/2008 Net Cash 37 Days
Atlantic Runner-13-BAL	12618F	9/20/2007	N/A	10/20/2007 Net Cash 30 Days
Atlantic Navigator-6-BAL (R7-50)	12989F	1/23/2008	18657	2/28/2008 Net Cash 30 Days
Atlantic Navigator-6-BAL (R7-50)	12990F	1/23/2008	792498	3/3/2008 Net Cash 30 Days
Atlantic Navigator-6-BAL (R7-50)	12997F	1/24/2008	792498	2/29/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13002F	1/25/2008	792498	2/29/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13008F	1/28/2008	792498	3/7/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13013F	1/29/2008	792498	3/7/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13014F	1/29/2008	792498	3/7/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13020F	1/30/2008	792498	3/7/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13021F	1/30/2008	792498	3/7/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13029F	1/31/2008	792498	3/10/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13030F	1/31/2008	792498	3/10/2008 Net Cash 37 Days
Atlantic Navigator-6-BAL (R7-50)	13040F	1/30/2008	792498	3/12/2008 Net Cash 30 Days
Vijandi-10-BALT (R8-03)	13108A	2/14/2008	793151	3/21/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13127F	2/19/2008	793152	3/28/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13136F	2/20/2008	793152	3/28/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13141F	2/21/2008	793152	3/29/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13152F	2/25/2008	793152	3/28/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13158F	2/26/2008	793152	4/4/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13162F	2/27/2008	793152	4/4/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13170F	2/28/2008	793152	4/4/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13171F	2/27/2008	793152	4/4/2008 Net Cash 37 Days
Vijandi-10-BALT (R8-03)	13175F	2/29/2008	793152	4/11/2008 Net Cash 37 Days
Current Total (USD)				5,285,371.04
Total:				5,285,371.04
Report Currency Total (USD)				5,285,371.04
Report Total (USD)				5,285,371.04



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

BUYER:	
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	

Delivery Terms		Shipped Via	Shipped Ex	Order No	Pricing
DEL	Truck	RUKERT		00949	
Payment Terms		Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	9850		03/29/2008	02/25/2008	February 2008

Material	B/L	Shipment		Pieces	Net Weight	UM	Price	UM	Amount in USD
		Date	Size						
A7E TBar	365334	02/25/2008		28	46,480.0000	LB	1.26300	LB	58,704.24
A7E TBar	365335	02/25/2008		28	46,440.0000	LB	1.26300	LB	58,653.72
A7E TBar	365336	02/25/2008		28	46,280.0000	LB	1.26300	LB	58,451.64

NOTES a7e tbars
LM SIB-1230

Totals

TOTAL DUE:	84	139,200.0000	LB	175,809.60
				175,809.60

All amounts in USD have to be wire transferred to the
account shown below.
In favour of:

Due Date: 03/29/2008

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck, New York 10543

Signature:

Viljandi-10-BALT (R8-03):

139,200.0000 LB

RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

FINAL INVOICE	
Invoice Number.	13152FF
Invoice Date	03/06/2008
Our Order No.	S-00949
ReleaseReferenceNo.	9638
Customer Order No.	793152
Ship To Comment	

BUYER:		SHIP TO:	
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110		Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	

Delivery Terms	Shipped Via	Shipped Ex	Order No	Pricing
DEL	Truck	RUKERT	00949	

Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	9850	03/29/2008	02/25/2008	February 2008

Material	B/L	Shipment		Pieces	Net Weight UM	Price UM	Amount in USD
		Date	Size				
A7E TBar	365334	02/25/2008		28	46,480.0000 LB	1,29330 LB	60,112.58
A7E TBar	365335	02/25/2008		28	46,440.0000 LB	1,29330 LB	60,060.85
A7E TBar	365336	02/25/2008		28	46,280.0000 LB	1,29330 LB	59,853.92

NOTES a7e tbars
LM SIB-1230

Totals	84	139,200.0000 LB	180,027.35
Less Provisional Billed:			175,809.60
TOTAL DUE:			4,217.75

All amounts in USD have to be wire transferred to the
account shown below.
In favour of:

Due Date: 03/29/2008

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck, New York 10543

Signature:

Viljandi-10-BALT (R8-03): 139,200.0000 LB


RUKERT TERMINALS CORPORATION
 BALTIMORE, MARYLAND

9850

08/02/25 09:08

ACCOUNT OF:
(2187 001)RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528SHIP TO: RUSAL AMERICA CORP FB
c/o ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER:

RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528----- DELIVERY INSTRUCTIONS -----
7AM - 3PM /CALL FOR DELIVERY APRT.
856-662-5500 KATHYx205 or LINDAx289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365334	08/02/25	SIB-1230	CHR/MASON DIXON LH		

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL05/A7E 1659#/YLW ST/RED DOT VILJANDI/R8-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	46,480	ALUM T-BARS	25702

Total Packages:

Truck Gross:

Truck Tare:

Truck Net:

28

77,260

30,780

46,480

Signature:

Date:

8/25/08

TRACTOR #

008

TRAILER #

008A

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by shipper and accepted for himself and his assigns.



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/25 11:24

ACCOUNT OF:
(2187 001)

RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP
C/O ALUMINUM SHAPES LLC F1
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER:

RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM /CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAX285

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365335	08/02/25	SIB-1230	CHR/FALCON	LH	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL05/A7E 1659#/YLW ST7RED DOT VILJANDI/R8-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	46,440	ALUM T-BARS	25702

Total Packages:

Truck Gross:

Truck Tare:

Truck Net:

28
75,020
28,580
46,440

Signatures:

Date: 2/25/08

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by shipper and accepted for himself and his assigns.


RUKERT TERMINALS CORPORATION
 BALTIMORE, MARYLAND

08/02/2010 10:12

ACCOUNT OF:
(2187 001)RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528SHIP TO: RUSAL AMERICA CORP FB
c/o ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER:

RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528----- DELIVERY INSTRUCTIONS -----
7AM - 3PM /CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAx289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365336	08/02/2010	SIB-1230	CHR/OVERSTANDING	LH <i>U</i>	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL05/A7E 1659#/YLW ST RED DOT VILJANDI/R8-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MDP/S00949 FEBRUARY/SIB-1230	46,280	ALUM T-BARS	25702

Total Packages: 28

Truck Gross: 76,300

Truck Tare: 30,020

Truck Net: 46,280

Signature: *Linda J. Hill*

Date: 08/02/2010

property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, in said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is air-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. I hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by shipper and accepted for himself and his assigns.



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

PROVISIONAL INVOICE					
Invoice Number.	13158				
Invoice Date	02/26/2008				
Our Order No.	S-00949				
ReleaseReferenceNo.	9638				
Customer Order No.	PO 793152				
Ship To Comment	SIB-1230				
BUYER:	SHIP TO:				
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110				
Delivery Terms	Shipped Via	Shipped Ex		Order No	Pricing
DEL	Truck	RUKERT		00949	
Payment Terms	Load Slip	Due Date	Ship Date	Quota	
DEL Net Cash 37 Days	9910	04/04/2008	02/26/2008	February 2008	

Material	B/L	Shipment		Pieces	Net Weight	UM	Price	UM	Amount in USD
		Date	Size						
A7E TBar	365337	02/26/2008		28	45,940.0000	LB	1.26300	LB	58,022.22
A7E TBar	365338	02/26/2008		28	46,520.0000	LB	1.26300	LB	58,754.76
A7E TBar	365339	02/26/2008		28	46,260.0000	LB	1.26300	LB	58,426.38
A7E TBar	365340	02/26/2008		28	46,220.0000	LB	1.26300	LB	58,375.86

NOTES A7E T-BARS
LM SIB-1230

Totals	112	184,940.0000	LB	233,579.22
TOTAL DUE:				233,579.22

All amounts in USD have to be wire transferred to the
account shown below.

Due Date: 04/04/2008

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck, New York 10543

Signature:

Viljandi-10-BALT (R8-03): 184,940.0000 LB

RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

FINAL INVOICE	
Invoice Number.	13158FF
Invoice Date	03/06/2008
Our Order No.	S-00949
ReleaseReferenceNo.	9638
Customer Order No.	PO 793152
Ship To Comment	SIB-1230

BUYER:	SHIP TO:
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110
Delivery Terms	Shipped Via
DEL	Truck
Payment Terms	Load Slip
DEL Nct Cash 37 Days	9910
	04/04/2008
	02/26/2008
	February 2008

Shipment									
Material	B/L	Date	Size	Pieces	Net Weight	UM	Price	UM	Amount in USD
A7E TBar	365337	02/26/2008		28	45,940.0000	LB	1.29330	LB	59,414.20
A7E TBar	365338	02/26/2008		28	46,520.0000	LB	1.29330	LB	60,164.32
A7E TBar	365339	02/26/2008		28	46,260.0000	LB	1.29330	LB	59,828.06
A7E TBar	365340	02/26/2008		28	46,220.0000	LB	1.29330	LB	59,776.33

NOTES A7E T-BARS
LM SIB-1230

Totals	112	184,940.0000	LB	239,182.91
Less Provisional Billed:				233,579.22
TOTAL DUE:				5,603.69

All amounts in USD have to be wire transferred to the
account shown below.

Due Date: 04/04/2008

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck, New York 10543

Signature:

Viljandi-10-BALT (R8-03):

184,940.0000 LB



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

9910

08/02/08 08:44

ACCOUNT OF: RUSAL AMERICA CORP
(2187 001) 550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP FB
c/o ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM / CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAK289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365337	08/02/08	SIB-1230	CHR/RITZ	LH	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL05/A7E 1659# /YLW ST/RED DOT VILJANDI/RB-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	45,940	ALUM T-BARS	25702

Total Packages:

Truck Gross:

Truck Tare:

Truck Net:

28

76,500

30,500

45,940

Signature: JRG

Date: 2/26/08

TRACTOR #

307

TRAILER #

554

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/26 13:48

ACCOUNT OF:
(2187 001) RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP
c/o ALUMINUM SHAPES LLC FI
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM / CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAx285

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365338	08/02/26	SIB-1230	CHR/MASON DIXON LH		

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL05/A7E 1659#/YLW ST/RED DOT VILJANDI/R8-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	46,520	ALUM T-BARS	25702

Total Packages:

Truck Gross:

Truck Tare:

Truck Net:

28

77,380

30,860

46,520

Signature: *Tom Adams*

Date: *8/26/08*

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by shipper and accepted for himself and his assigns.


RUKERT TERMINALS CORPORATION
 BALTIMORE, MARYLAND

Exhibits A and B Page 14 of 55

08/02/28 14:10

ACCOUNT OF: RUSAL AMERICA CORP
 (2187 001) 550 MAMORNECK AVE, ST 301
 ATTN: LISA MATTHEWS
 HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP FB
 C/O ALUMINUM SHAPES LLC
 9000 RIVER ROAD
 DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
 550 MAMORNECK AVE, ST 301
 ATTN: LISA MATTHEWS
 HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
 7AM - 3PM /CALL FOR DELIVERY APPT.
 856-662-5500 KATHYx205 or LINDAx289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365339	08/02/28	SIB-1230	CHR/RITZ	LH	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL05/A7E 1659#/YLW ST/RED DOT VILJANDI/RB-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	46,260	ALUM T-BARS	25702

Total Packages:

Truck Gross:

Truck Tare:

Truck Net:

28
 76,660
 30,400
 46,260Signature: *Terry D. Ritz*

Date: 2/26/08

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. The shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/08 14120

ACCOUNT OF: RUSAL AMERICA CORP
(2187 001) 550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP FB
c/o ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM /CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAX289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365340	08/02/08	SIB-1230	CHR/FALCON	LH	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL05/A7E 1659#/YLW ST/RED DOT VILJANDI/R8-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	46,220	ALUM T-BARS	25702

Total Packages:

Truck Gross:

Truck Tare:

Truck Net:

28

75,480

29,260

46,220

Signature: *Mal Smith*

Date: 2/26/08

TRACTOR # 109 TRAILER # 180
The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

PROVISIONAL INVOICE				
Invoice Number.	13162			
Invoice Date	02/27/2008			
Our Order No.	S-00949			
ReleaseReferenceNo.	9638			
Customer Order No.	793152			
Ship To Comment				
BUYER:	SHIP TO:			
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110			
Delivery Terms	Shipped Via	Shipped Ex	Order No	Pricing
DEL	Truck	RUKERT	00949	
Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	9947	04/04/2008	02/27/2008	February 2008

Material	B/L	Shipment		Pieces	Net Weight	Price	Amount in USD
		Date	Size				
A7E TBar	365341	02/27/2008		9	15,043.0000 LB	1.26300 LB	18,999.31
A7E TBar	365341	02/27/2008		19	31,617.0000 LB	1.26300 LB	39,932.27

NOTES (LM) SIB-1230

Totals

28 46,660.0000 LB 58,931.58

TOTAL DUE:

58,931.58

All amounts in USD have to be wire transferred to the account shown below.

Due Date: 04/04/2008

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck, New York 10543

Signature:

Viljandi-10-BALT (R8-03):

46,660.0000 LB



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

FINAL INVOICE				
Invoice Number.	13162FF			
Invoice Date	03/06/2008			
Our Order No.	S-00949			
ReleaseReferenceNo.	9638			
Customer Order No.	793152			
Ship To Comment				
BUYER:	SHIP TO:			
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110			
Delivery Terms	Shipped Via	Shipped Ex	Order No	Pricing
DEL	Truck	RUKERT	00949	
Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	9947	04/04/2008	02/27/2008	February 2008

Material	B/L	Shipment						Price	UM
		Date	Size	Pieces	Net Weight	UM	Price		
A7E TBar	365341	02/27/2008		9	15,043.0000	LB	1.29330	LB	19,455.11
A7E TBar	365341	02/27/2008		19	31,617.0000	LB	1.29330	LB	40,890.27

NOTES (LM) SIB-1230

Totals	28	46,660.0000	LB	60,345.38
Less Provisional Billed:				58,931.58
TOTAL DUE:	1,413.80			

All amounts in USD have to be wire transferred to the
account shown below.

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck, New York 10543

Due Date: 04/04/2008

Signature:

Viljandi-10-BALT (R8-03):

46,660.0000 LB



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/27 08:51

ACCOUNT OF: RUSAL AMERICA CORP
(2187 001) 550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP FB
C/O ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM /CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAx209

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365341	08/02/27	SIB-1230	CHR/RITZ	LH	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
13		ALUM T-BARS/BL05/A7E 1659#/YLW ST/RED DOT VILJANDI/R8-03	31,617	ALUM T-BARS	25702
9		ALUM T-BARS/BL06/A7E 1661#/YLW ST/BLUE DOT VILJANDI/R8-03	15,043	ALUM T-BARS	25703
		MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230			

Total Packages: 28
Truck Gross: 76,540
Truck Tare: 29,980
Truck Net: 46,660

TRACTOR # 303 TRAILER # 554

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

PROVISIONAL INVOICE				
Invoice Number.		13170		
Invoice Date		02/28/2008		
Our Order No.		S-00949		
ReleaseReferenceNo.		9638		
Customer Order No.		793152		
Ship To Comment				
BUYER:		SHIP TO:		
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110		Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110		
Delivery Terms	Shipped Via	Shipped Ex	Order No	Pricing
DEL	Truck	RUKERT	00949	
Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	9999	04/04/2008	02/28/2008	February 2008

Material	B/L	Shipment		Pieces	Net Weight	UM	Price	UM	Amount in USD
		Date	Size						
A7E TBar	365345	02/28/2008		28	46,440.0000	LB	1.26300	LB	58,653.72
A7E TBar	365346	02/28/2008		28	46,320.0000	LB	1.26300	LB	58,502.16
Totals				56	92,760.0000	LB			117,155.88

TOTAL DUE:

117,155.88

All amounts in USD have to be wire transferred to the account shown below.

Due Date: 04/04/2008

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck. New York 10543

Signature:

Viljandi-10-BALT (R8-03):

92,760.0000 LB



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

FINAL INVOICE	
Invoice Number.	13170FF
Invoice Date	03/06/2008
Our Order No.	S-00949
ReleaseReferenceNo.	9638
Customer Order No.	793152
Ship To Comment	

BUYER:		SHIP TO:		
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110		Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110		
Delivery Terms	Shipped Via	Shipped Ex	Order No	Pricing
DEL	Truck	RUKERT	00949	
Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	9999	04/04/2008	02/28/2008	February 2008

Material	B/L	Shipment		Pieces	Net Weight	UM	Price	UM	Amount in USD
		Date	Size						
A7E TBar	365345	02/28/2008		28	46,440.0000	LB	1.29330	LB	60,060.85
A7E TBar	365346	02/28/2008		28	46,320.0000	LB	1.29330	LB	59,905.66
Totals				56	92,760.0000 LB				119,966.51
Less Provisional Billed:									117,155.88
TOTAL DUE:									2,810.63

All amounts in USD have to be wire transferred to the
account shown below.

Due Date: 04/04/2008

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave, NY
Mamaroneck, New York 10543

Signature:

Viljandi-10-BALT (R8-03): 92,760.0000 LB


RUKERT TERMINALS CORPORATION
 BALTIMORE, MARYLAND

08/02/28 08:57

 ACCOUNT OF: RUSAL AMERICA CORP
 (2187 001) 550 MAMORNECK AVE, ST 301
 ATTN: LISA MATTHEWS
 HARRISON, NY 10528

 SHIP TO: RUSAL AMERICA CORP F2
 c/o ALUMINUM SHAPES LLC
 9000 RIVER ROAD
 DELAIR, NJ 08110

 SHIPPER: RUSAL AMERICA CORP
 550 MAMORNECK AVE, ST 301
 ATTN: LISA MATTHEWS
 HARRISON, NY 10528

 ----- DELIVERY INSTRUCTIONS -----
 7AM - 3PM /CALL FOR DELIVERY APPT.
 856-662-5500 KATHYx205 or LINDAx289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365345	08/02/28	SIB-1230	CHR/RITZ	LH	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BLO6/A7E 1661#/YLW ST/BLUE DOT VILJANDI/R8-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	46,440	ALUM T-BARS	25703

Total Packages:

28

Truck Gross:

76,780

Signature: *Terry L. Ritz*

Date: 08/02/28

Truck Tare:

30,340

Truck Net:

46,440

Signature: *Terry L. Ritz*

Date: 08/02/28

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/08 14:23

ACCOUNT OF: RUSAL AMERICA CORP
(2187 001) 550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP FB
C/O ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM /CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAX289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365346	08/02/08	SIB-1230	CHR/RITZ	LH	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL06/A7E 1661#/YLW ST/BLUE DOT VILJANDI/R8-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	46,320	ALUM T-BARS	25703

Total Packages:

Truck Gross:

Truck Tare:

Truck Net:

28

76,460

30,140

46,320

Signature: TLBDate: 08/02/08

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

R-102



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

PROVISIONAL INVOICE					
Invoice Number.	13171				
Invoice Date	02/27/2008				
Our Order No.	S-00949				
ReleaseReferenceNo.	9638				
Customer Order No.	793152				
Ship To Comment					
BUYER:	SHIP TO:				
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110				
Delivery Terms	Shipped Via	Shipped Ex	Order No	Pricing	
DEL	Truck	RUKERT	00949		
Payment Terms	Load Slip	Due Date	Ship Date	Quota	
DEL Net Cash 37 Days	10000	04/04/2008	02/27/2008	February 2008	

Material	B/L	Shipment		Pieces	Net Weight UM	Price UM	Amount in USD
		Date	Size				
A7E TBar	365342	02/27/2008		28	46,680.0000 LB	1.26300 LB	58,956.84
A7E TBar	365343	02/27/2008		28	46,400.0000 LB	1.26300 LB	58,603.20
A7E TBar	365344	02/27/2008		28	46,320.0000 LB	1.26300 LB	58,502.16

NOTES (LM) SIB-1230

Totals

84 139,400.0000 LB 176,062.20

TOTAL DUE:

176,062.20

All amounts in USD have to be wire transferred to the account shown below.

Due Date: 04/04/2008

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave, NY
Mamaroneck, New York 10543

Signature:

Viljandi-10-BALT (R8-03):

139,400.0000 LB



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

FINAL INVOICE					
Invoice Number.	13171FF				
Invoice Date	03/06/2008				
Our Order No.	S-00949				
ReleaseReferenceNo.	9638				
Customer Order No.	793152				
Ship To Comment					
BUYER:	SHIP TO:				
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110				
Delivery Terms	Shipped Via	Shipped Ex		Order No	Pricing
DEL	Truck	RUKERT		00949	
Payment Terms	Load Slip	Due Date	Ship Date	Quota	
DEL Net Cash 37 Days	10000	04/04/2008	02/27/2008	February 2008	

Material	B/L	Shipment							
		Date	Size	Pieces	Net Weight	UM	Price	UM	
A7E TBar	365342	02/27/2008		28	46,680.0000	LB	1.29330	LB	60,371.24
A7E TBar	365343	02/27/2008		28	46,400.0000	LB	1.29330	LB	60,009.12
A7E TBar	365344	02/27/2008		28	46,320.0000	LB	1.29330	LB	59,905.66

NOTES (LM) SIB-1230

Totals	84	139,400.0000	LB	180,286.02
Less Provisional Billed:				176,062.20
TOTAL DUE:				

All amounts in USD have to be wire transferred to the
account shown below.

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave, NY
Mamaroneck, New York 10543

Due Date: 04/04/2008

Signature:

Viljandi-10-BALT (R8-03): 139,400.0000 LB



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/27 13:43

ACCOUNT OF: RUSAL AMERICA CORP
(2187 001) 550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP F
c/o ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM /CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAx281

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365342	08/02/27	SIB-1230	CHR/FALCON	LH <i>CF</i>	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL06/A7E 1661#/YLW ST/BLUE DOT VILJANDI/RB-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/B00949 FEBRUARY/SIB-1230	46,680	ALUM T-BARS	25703

Total Packages:

Truck Gross:

Truck Tare:

Truck Net:

28

75,500

28,820

46,680

Signature: *Lisa Matthews*

Date: 2/27/08

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/27 15:21

ACCOUNT OF: RUSAL AMERICA CORP
(2187 001) 550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP FB
c/o ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM /CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAx289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365343	08/02/27	SIB-1230	CHR/RITZ	LH	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL06/A7E 1661#/YLW ST/BLUE DOT VILJANDI/R8-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	46,400	ALUM T-BARS	25703

Total Packages:

Truck Gross:

Truck Tare:

Truck Net:

28

77,100

30,700

46,400

TRACTOR #

303

TRAILER #

354

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/27 15:51

ACCOUNT OF:
(2187 001) RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP FE
C/O ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER:
RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM /CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAx289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365344	08/02/27	SIB-1230	CHR/OBARA & BRE LH		

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL06/A7E 1661#/YLW ST/BLUE DOT VILJANDI/R8-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	46,320	ALUM T-BARS	25703

Total Packages: 28
Truck Gross: 77,720
Truck Tare: 30,900
Truck Net: 46,820

Signature: *John*

Date: 2-27-08

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. The shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

BUYER:

Aluminum Shapes
Att: Kathy Roman
9000 River Road
Delair NJ 08110

PROVISIONAL INVOICE

Invoice Number.	13175
Invoice Date	02/29/2008
Our Order No.	S-00949
ReleaseReferenceNo.	9638
Customer Order No.	793152
Ship To Comment	

SHIP TO:

Aluminum Shapes
Att: Kathy Roman
9000 River Road
Delair NJ 08110

Delivery Terms

DEL

Payment Terms

DEL Net Cash 37 Days

Shipped Via

Truck

Load Slip

10014

Shipped Ex

RUKERT

Due Date

04/11/2008

Ship Date

02/29/2008

Order No

00949

Pricing

February 2008

Material

B/L

Shipment

Date

Size

Pieces

Net Weight UM

Price UM

Amount in USD

A7E TBar

365347

02/29/2008

28

46,580.0000

LB

1.26300

LB

58,830.54

A7E TBar

365348

02/29/2008

28

45,080.0000

LB

1.26300

LB

56,936.04

A7E TBar

365349

02/29/2008

28

46,940.0000

LB

1.26300

LB

59,285.22

NOTES (LM) SIB-1230

Totals

TOTAL DUE:

84 138,600.0000 LB

175,051.80

175,051.80

All amounts in USD have to be wire transferred to the account shown below.

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck, New York 10543

Due Date: 04/11/2008

Signature:

Viljandi-10-BALT (R8-03):

138,600.0000 LB

RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

BUYER:

Aluminum Shapes
Att: Kathy Roman
9000 River Road
Delair NJ 08110

FINAL INVOICE

Invoice Number.	13175FF
Invoice Date	03/06/2008
Our Order No.	S-00949
ReleaseReferenceNo.	9638
Customer Order No.	793152
Ship To Comment	

SHIP TO:

Aluminum Shapes
Att: Kathy Roman
9000 River Road
Delair NJ 08110

Delivery Terms	Shipped Via	Shipped Ex	Order No	Pricing
DEL	Truck	RUKERT	00949	
Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	10014	04/11/2008	02/29/2008	February 2008

Material	B/L	Shipment		Pieces	Net Weight	Price	Amount in USD
		Date	Size				
A7E TBar	365347	02/29/2008		28	46,580.0000 LB	1.29330 LB	60,241.91
A7E TBar	365348	02/29/2008		28	45,080.0000 LB	1.29330 LB	58,301.96
A7E TBar	365349	02/29/2008		28	46,940.0000 LB	1.29330 LB	60,707.50

NOTES (LM) SIB-1230

Totals	84	138,600.0000 LB	179,251.37
Less Provisional Billed:			175,051.80
TOTAL DUE:			4,199.57

All amounts in USD have to be wire transferred to the account shown below.

Due Date: 04/11/2008

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave, NY
Mamaroneck, New York 10543

Signature:

Viljandi-10-BALT (R8-03): 138,600.0000 LB



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/29 09:20

ACCOUNT OF:
(2187 001) RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP FB
C/o ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM / CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAx289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365347	08/02/29	SIB-1230	CHR/RITZ	LH	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BLO6/AZ6- 1661#/YLW ST/BLUE DOT VILJANDI/RB-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/800949 FEBRUARY/SIB-1230	46,580	ALUM T-BARS	25703

Total Packages:
Truck Gross:
Truck Tare:
Truck Net:

28
76,960
30,380
46,580

Signature:

Jeffrey A. Rukert Date: 2/29/08

TRACTOR # 303

TRAILER # 554

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/29 11:39

ACCOUNT OF: RUSAL AMERICA CORP
(2187 001) 550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP FB
c/o ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM / CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAx289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365348	08/02/29	SIB-1230	CHR/ROBINSONS T- LH		

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BL06/A7E 1661#/YLW ST/BLUE DOT VILJANDI/RB-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	45,000	ALUM T-BARS	25703

Total Packages:

28

Truck Gross:

77,360

Signature: *John*

Date: 2/29/08

Truck Tare:

32,280

Truck Net:

45,080

TRACTOR # *1024*

TRAILER # *6006*

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RUKERT TERMINALS CORPORATION
BALTIMORE, MARYLAND

08/02/29 10:48

ACCOUNT OF:
(2187 001) RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

SHIP TO: RUSAL AMERICA CORP FB
c/o ALUMINUM SHAPES LLC
9000 RIVER ROAD
DELAIR, NJ 08110

SHIPPER: RUSAL AMERICA CORP
550 MAMORNECK AVE, ST 301
ATTN: LISA MATTHEWS
HARRISON, NY 10528

----- DELIVERY INSTRUCTIONS -----
7AM - 3PM / CALL FOR DELIVERY APPT.
856-662-5500 KATHYx205 or LINDAx289

B/L#	DATE	CUST REF	SHIP VIA	ROUTE	CAR NO
365349	08/02/29	SIB-1230	CHR/RITZ	LH	

BILL OF LADING PREPAID BY SHIPPER

QTY	HAZ	DESCRIPTION	WEIGHT	ITEM CODE	REFERENCE
28		ALUM T-BARS/BLO6/A7E 1661#/YLW ST/BLUE DOT VILJANDI/R8-03 MATERIAL TO BE COVERED AT ALL TIMES. ***** 793152-MOP/S00949 FEBRUARY/SIB-1230	46,940	ALUM T-BARB	25703

Total Packages:
Truck Gross:
Truck Tare:
Truck Net:

28
76,100
29,160
46,940

Signature: Kathy L. Stather

Date: 2-29-08

TRACTOR # 101 TRAILER # 4817

The property described above, is in apparent good order, except as noted, marked, consigned, and destined as indicated above, which said carrier agreed to carry to its usual place of delivery at said destination. The cargo as stated above has been loaded in a safe and secure manner. That every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform Freight Classification in effect on the date hereof, if this is a rail-water shipment or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. The shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading set forth in the classification or tariff which governs the transportation of this shipment and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

EXHIBIT D5

CLASS 10 – GENERAL UNSECURED CLAIMS

Class 10 Voting Amount

[Claimant Name] Euler Hermes ACI Assignee of Rusal America Corp.
[Claimant Address] 800 Red Brook Blvd.
[City, State Zip Code] Owings Mills, MD 21117
[Country] USA

In re:	UNITED STATES BANKRUPTCY COURT
SHAPES/ARCH HOLDINGS L.L.C., et	FOR THE DISTRICT OF NEW JERSEY
al,	CHAPTER 11
Debtors.	CASE NO. 08-14631 (GMB)

**BALLOT FOR ACCEPTING OR REJECTING
THE PLAN OF REORGANIZATION FOR THE DEBTORS**

CLASS 10 – GENERAL UNSECURED CLAIMS

THE VOTING DEADLINE TO ACCEPT OR REJECT THE PLAN IS JUNE 27, 2008 AT 4:00 P.M. (ET). YOUR BALLOT MUST BE ACTUALLY RECEIVED BY THIS DEADLINE IN ORDER TO BE COUNTED

This Ballot (the “Ballot”) is submitted to you to solicit your vote to accept or reject the Debtors’ Second Amended Joint Chapter 11 Plan of Reorganization (including all exhibits thereto and as the same may be further amended, modified or supplemented from time to time, the “Plan”) submitted by the above-captioned debtors and debtors in possession (the “Debtors”) and described in the related disclosure statement approved by order of the United States Bankruptcy Court for the District of New Jersey (the “Disclosure Statement”). The Disclosure Statement provides information to assist you in deciding how to vote your Ballot. If you do not have a Disclosure Statement, you may obtain a copy from the Voting Agent by visiting www.epiqsystems.com or by contacting Epiq Bankruptcy Solutions, LLC (“Epiq”) (i) by first class mail addressed to Shapes/Arch Holdings, LLC, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017; or (iii) by telephoning (646) 282-2500.

The Plan can be confirmed by the Bankruptcy Court and thereby made binding on you if it is accepted by the holders of at least two-thirds in amount and more than one-half in number of the Claims in each impaired Class who vote on the Plan and if the Plan otherwise satisfies the applicable requirements of section 1129(a) under title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the “Bankruptcy Code”). If the requisite acceptances are not obtained, the Bankruptcy Court nonetheless may confirm the Plan if it finds that the Plan (a) provides fair and

equitable treatment to, and does not unfairly discriminate against, the Class or Classes rejecting the Plan and (b) otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code.

You should review the Disclosure Statement and the Plan before you vote. You may wish to seek legal advise concerning the Plan and your classification and treatment under the Plan. Your claim has been placed in Class 10 under the Plan. If you hold claims or equity interests in more than one class, you will receive a ballot for each class in which you are entitled to vote.

If your ballot is not received by Epiq at the address above on or before June 27, 2008 at 4:00 p.m. and such deadline is not extended, your vote will not count as either an acceptance or rejection of the Plan.

If the Plan is confirmed by the Bankruptcy Court it will be binding on you whether or not you vote.

ACCEPTANCE OR REJECTION OF PLAN

The undersigned, the holder of a Class 10 claim against the Debtors, in the unpaid amount of

\$ 5285,371.04

(Check one box only)

[] ACCEPTS THE PLAN

[] REJECTS THE PLAN

Dated: 6/16/08

Print or type name: LINDA MAY

Signature: Linda May

Title (if corporation or partnership) CLAIMS SERVICE Rep.

Address: 800 Red Brook Blvd.
Owings Mills, MD 21117

RETURN THIS BALLOT ON OR BEFORE JUNE 27, 2008 TO:

Shapes/Arch Holdings, LLC, c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5112 New York, New York 10150-5112	Shapes/Arch Holdings, LLC c/o Epiq Bankruptcy Solutions, LLC 757 Third Street, Third Floor New York, NY 10017
If by First Class Mail	If by hand delivery or overnight mail

EXHIBIT D5

CLASS 10 – GENERAL UNSECURED CLAIMS

Class 10 Voting Amount

[Claimant Name] EULER HERMES ACI ASSIGNEE OF LUMBERMEN ASSOCIATES, INC
[Claimant Address] 800 Red Brook Blvd.
[City, State Zip Code] Owings Mills, MD 21117
[Country] USA

In re:	:	UNITED STATES BANKRUPTCY COURT
SHAPES/ARCH HOLDINGS L.L.C., et	:	FOR THE DISTRICT OF NEW JERSEY
al.,	:	CHAPTER 11
Debtors.	:	CASE NO. 08-14631 (GMB)
	:	
	:	

**BALLOT FOR ACCEPTING OR REJECTING
THE PLAN OF REORGANIZATION FOR THE DEBTORS**

CLASS 10 – GENERAL UNSECURED CLAIMS

**THE VOTING DEADLINE TO ACCEPT OR REJECT THE PLAN IS JUNE 27,
2008 AT 4:00 P.M. (ET). YOUR BALLOT MUST BE ACTUALLY RECEIVED
BY THIS DEADLINE IN ORDER TO BE COUNTED**

This Ballot (the "Ballot") is submitted to you to solicit your vote to accept or reject the Debtors' Second Amended Joint Chapter 11 Plan of Reorganization (including all exhibits thereto and as the same may be further amended, modified or supplemented from time to time, the "Plan") submitted by the above-captioned debtors and debtors in possession (the "Debtors") and described in the related disclosure statement approved by order of the United States Bankruptcy Court for the District of New Jersey (the "Disclosure Statement"). The Disclosure Statement provides information to assist you in deciding how to vote your Ballot. If you do not have a Disclosure Statement, you may obtain a copy from the Voting Agent by visiting www.epiqsystems.com or by contacting Epiq Bankruptcy Solutions, LLC ("Epiq") (i) by first class mail addressed to Shapes/Arch Holdings, LLC, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017; or (iii) by telephoning (646) 282-2500.

The Plan can be confirmed by the Bankruptcy Court and thereby made binding on you if it is accepted by the holders of at least two-thirds in amount and more than one-half in number of the Claims in each impaired Class who vote on the Plan and if the Plan otherwise satisfies the applicable requirements of section 1129(a) under title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code"). If the requisite acceptances are not obtained, the Bankruptcy Court nonetheless may confirm the Plan if it finds that the Plan (a) provides fair and

equitable treatment to, and does not unfairly discriminate against, the Class or Classes rejecting the Plan and (b) otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code.

You should review the Disclosure Statement and the Plan before you vote. You may wish to seek legal advise concerning the Plan and your classification and treatment under the Plan. Your claim has been placed in Class 10 under the Plan. If you hold claims or equity interests in more than one class, you will receive a ballot for each class in which you are entitled to vote.

If your ballot is not received by Epiq at the address above on or before June 27, 2008 at 4:00 p.m. and such deadline is not extended, your vote will not count as either an acceptance or rejection of the Plan.

If the Plan is confirmed by the Bankruptcy Court it will be binding on you whether or not you vote.

ACCEPTANCE OR REJECTION OF PLAN

The undersigned, the holder of a Class 10 claim against the Debtors, in the unpaid amount of

\$ 68,588.41

(Check one box only)

[] ACCEPTS THE PLAN [] REJECTS THE PLAN

Dated: 6/16/08

Print or type name: LINDA MAY

Signature: Linda May

Title (if corporation or partnership) CLAIMS SERVICE REPRESENTATIVE

Address: 800 RED Brook Blvd.

Owings Mills, MD 21117

RETURN THIS BALLOT ON OR BEFORE JUNE 27, 2008 TO:

Shapes/Arch Holdings, LLC, c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5112 New York, New York 10150-5112	Shapes/Arch Holdings, LLC c/o Epiq Bankruptcy Solutions, LLC 757 Third Street, Third Floor New York, NY 10017
If by First Class Mail	If by hand delivery or overnight mail

EXHIBIT D5

CLASS 10 – GENERAL UNSECURED CLAIMS

Class 10 Voting Amount

[Claimant Name] EULER HERMES ACI ASSIGNEE OF AMERICAN IRON & METAL COMPANY (USA), INC.
[Claimant Address] 800 Red Brook Blvd.
[City, State Zip Code] Owings Mills, MD 21117
[Country] USA

In re:	:	UNITED STATES BANKRUPTCY COURT
SHAPES/ARCH HOLDINGS L.L.C., et	:	FOR THE DISTRICT OF NEW JERSEY
al.,	:	CHAPTER 11
Debtors.	:	CASE NO. 08-14631 (GMB)
	:	
	:	

**BALLOT FOR ACCEPTING OR REJECTING
THE PLAN OF REORGANIZATION FOR THE DEBTORS**

CLASS 10 – GENERAL UNSECURED CLAIMS

**THE VOTING DEADLINE TO ACCEPT OR REJECT THE PLAN IS JUNE 27,
2008 AT 4:00 P.M. (ET). YOUR BALLOT MUST BE ACTUALLY RECEIVED
BY THIS DEADLINE IN ORDER TO BE COUNTED**

This Ballot (the "Ballot") is submitted to you to solicit your vote to accept or reject the Debtors' Second Amended Joint Chapter 11 Plan of Reorganization (including all exhibits thereto and as the same may be further amended, modified or supplemented from time to time, the "Plan") submitted by the above-captioned debtors and debtors in possession (the "Debtors") and described in the related disclosure statement approved by order of the United States Bankruptcy Court for the District of New Jersey (the "Disclosure Statement"). The Disclosure Statement provides information to assist you in deciding how to vote your Ballot. If you do not have a Disclosure Statement, you may obtain a copy from the Voting Agent by visiting www.epiqsystems.com or by contacting Epiq Bankruptcy Solutions, LLC ("Epiq") (i) by first class mail addressed to Shapes/Arch Holdings, LLC, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017; or (iii) by telephoning (646) 282-2500.

The Plan can be confirmed by the Bankruptcy Court and thereby made binding on you if it is accepted by the holders of at least two-thirds in amount and more than one-half in number of the Claims in each impaired Class who vote on the Plan and if the Plan otherwise satisfies the applicable requirements of section 1129(a) under title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code"). If the requisite acceptances are not obtained, the Bankruptcy Court nonetheless may confirm the Plan if it finds that the Plan (a) provides fair and

equitable treatment to, and does not unfairly discriminate against, the Class or Classes rejecting the Plan and (b) otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code.

You should review the Disclosure Statement and the Plan before you vote. You may wish to seek legal advise concerning the Plan and your classification and treatment under the Plan. Your claim has been placed in Class 10 under the Plan. If you hold claims or equity interests in more than one class, you will receive a ballot for each class in which you are entitled to vote.

If your ballot is not received by Epiq at the address above on or before June 27, 2008 at 4:00 p.m. and such deadline is not extended, your vote will not count as either an acceptance or rejection of the Plan.

If the Plan is confirmed by the Bankruptcy Court it will be binding on you whether or not you vote.

ACCEPTANCE OR REJECTION OF PLAN

The undersigned, the holder of a Class 10 claim against the Debtors, in the unpaid amount of

\$ 181,087.20

(Check one box only)

[] ACCEPTS THE PLAN

[] REJECTS THE PLAN

Dated: 6/16/08

Print or type name: LINDA MAY

Signature: Linda May

Title (if corporation or partnership) CLAIMS SERVICE REP.

Address: 800 Red Brook Blvd. FOR EULER HERMES ACI
Owings Mills, MD 21117

RETURN THIS BALLOT ON OR BEFORE JUNE 27, 2008 TO:

Shapes/Arch Holdings, LLC, c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5112 New York, New York 10150-5112	Shapes/Arch Holdings, LLC c/o Epiq Bankruptcy Solutions, LLC 757 Third Street, Third Floor New York, NY 10017
If by First Class Mail	If by hand delivery or overnight mail



June 16, 2008

Shapes / Arch Holding, LLC, c/o
Epiq Bankrutcy Solutions, LLC
FDR Station, P.O. Box 5112
New York, New York 10150-5112

Bankruptcy Case No: 08-14632
Re: Rusal America Corp.
Claim No: 000343494
Debtor: Aluminum Shapes LLC
Balance Due: 5,285,371.04 US\$
Unsecured: 4,326,311.50 US\$
Administrative: 959,059.54 US\$

Dear Sirs:

The claim of the above creditor has been assigned to EULER/American Credit Indemnity Company under the provisions of a credit insurance policy.

Pursuant to rule 503 (b) (9) of the rules of bankruptcy procedure adopted by the Supreme Court of the United States, we are enclosing a proof of claim for Rusal America Corp., supported by a copy of a statement and invoices totaling \$959,059.54, which will amend the unsecured creditor claim to \$4,326,311.50 by the transferor acknowledging the transfer and consideration therefore, also attached is an itemized statement or invoices in the claimed amount.

Pursuant to rule 2002, we request a copy of all notices required to be given to parties in interest.

Please acknowledge receipt and processing of this request on the extra copy of the proof of claim. A business-reply envelope is enclosed.

Thank you for your courtesy and cooperation.

Respectfully submitted,

Linda May
Linda May
Claims Svc Representative
Euler Hermes ACI
410-753-0688
Enclosure

047J820006300

\$02.020

U.S. POSTAL
Mailed From
US POS

U.S. POSTAL



EULER HERMES
ACI

Euler Hermes ACI
800 Red Brook Boulevard
Owings Mills, MD 21117



EXHIBIT “B”



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

PROVISIONAL INVOICE				
Invoice Number.	13152			
Invoice Date	02/25/2008			
Our Order No.	S-00949			
ReleaseReferenceNo.	9638			
Customer Order No.	793152			
Ship To Comment				
BUYER: Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	SHIP TO: Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110			
Delivery Terms	Shipped Via	Shipped Ex		Order No
DEL	Truck	RUKERT		00949
Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	9850	03/29/2008	02/25/2008	February 2008

Shipment						
Material	B/L	Date	Size	Pieces	Net Weight UM	Price UM
A7E TBar	365334	02/25/2008		28	46,480.0000 LB	1,26300 LB
A7E TBar	365335	02/25/2008		28	46,440.0000 LB	1,26300 LB
A7E TBar	365336	02/25/2008		28	46,280.0000 LB	1,26300 LB

1.29326

NOTES a7e tbars
LM SIB-1230

Totals 84 139,200.0000 LB 175,809.60

TOTAL DUE:

175,809.60

All amounts in USD have to be wire transferred to the account shown below.

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck, New York 10543

Due Date: 03/29/2008

180,021 29

Signature:

Viljandi-10-BALT (R8-03): 139,200.0000 LB

RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

<u>PROVISIONAL INVOICE</u>				
Invoice Number.		13158		
Invoice Date		02/26/2008		
Our Order No.		S-00949		
ReleaseReferenceNo.		9638		
Customer Order No.		PO 793152		
Ship To Comment		SIB-1230		
BUYER:		SHIP TO:		
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110		Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110		
Delivery Terms		Shipped Via	Shipped Ex	Order No
DEL		Truck	RUKERT	00949
Payment Terms		Load Slip	Due Date	Ship Date
DEL Net Cash 37 Days		9910	04/04/2008	02/26/2008
Shipment				
Material	B/L	Date	Size	Pieces
A7E TBar	365337	02/26/2008		28
A7E TBar	365338	02/26/2008		28
A7E TBar	365339	02/26/2008		28
A7E TBar	365340	02/26/2008		28
<i>1,293.26</i>				

NOTES A7E T-BARS
LM SIB-1230

Totals	112	184,940.0000 LB	233,579.22
TOTAL DUE: <i>233,579.22</i>			

All amounts in USD have to be wire transferred to the
account shown below.

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck, New York 10543

Due Date: 04/04/2008

Signature: *#239175*

Viljandi-10-BALT (R8-03): 184,940.0000 LB



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

PROVISIONAL INVOICE				
Invoice Number.		13162		
Invoice Date		02/27/2008		
Our Order No.		S-00949		
ReleaseReferenceNo.		9638		
Customer Order No.		793152		
Ship To Comment				
BUYER:		SHIP TO:		
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110		Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110		
Delivery Terms	Shipped Via	Shipped Ex	Order No	Pricing
DEL	Truck	RUKERT	00949	
Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	9947	04/04/2008	02/27/2008	February 2008

Shipment

Material	B/L	Date	Size	Pieces	Net Weight	UM	Price	UM	Amount in USD
A7E TBar	365341	02/27/2008		9	15,043.0000	LB	1,26300	LB	18,999.31
A7E TBar	365341	02/27/2008		19	31,617.0000	LB	1,26300	LB	39,932.27

1.29326

NOTES (LM) SIB-1230

Totals

28 46,660.0000 LB

58,931.58

TOTAL DUE:

58,931.58

All amounts in USD have to be wire transferred to the
account shown below.

Due Date: 04/04/2008

In favour of:

Signature: /

#60343 51

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck. New York 10543

Viljandi-10-BALT (R8-03):

46,660.0000 LB



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

PROVISIONAL INVOICE				
Invoice Number.		13171		
Invoice Date		02/27/2008		
Our Order No.		S-00949		
ReleaseReferenceNo.		9638		
Customer Order No.		793152		
Ship To Comment				
BUYER:	SHIP TO:			
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110			
Delivery Terms	Shipped Via	Shipped Ex	Order No	Pricing
DEL	Truck	RUKERT	00949	
Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	10000	04/04/2008	02/27/2008	February 2008

Shipment					
Material	B/L	Date	Size	Pieces	Net Weight UM
A7E TBar	365342	02/27/2008		28	46,680.0000 LB
A7E TBar	365343	02/27/2008		28	46,400.0000 LB
A7E TBar	365344	02/27/2008		28	46,320.0000 LB

1.2932

NOTES (LM) SIB-1230

Totals	84	139,400.0000 LB	176,062.20
TOTAL DUE: 176,062.20			

All amounts in USD have to be wire transferred to the account shown below.

In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck. New York 10543

Due Date: 04/04/2008

Signature: 

Viljandi-10-BALT (R8-03): 139,400.0000 LB

#180280 44



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

PROVISIONAL INVOICE	
Invoice Number.	13170
Invoice Date	02/28/2008
Our Order No.	S-00949
ReleaseReferenceNo.	9638
Customer Order No.	793152
Ship To Comment	

BUYER:	SHIP TO:			
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110			
Delivery Terms	Shipped Via	Shipped Ex	Order No	Pricing
DEL	Truck	RUKERT	00949	
Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	9999	04/04/2008	02/28/2008	February 2008

Shipment						
Material	B/L	Date	Size	Pieces	Net Weight	UM
A7E TBar	365345	02/28/2008		28	46,440.0000	LB
A7E TBar	365346	02/28/2008		28	46,320.0000	LB
Totals				56	92,760.0000	LB
					1.29326	117,155.88

TOTAL DUE:

117,155.88

All amounts in USD have to be wire transferred to the account shown below.

Due Date:

04/04/2008

In favour of:

Signature:

119,962 80

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck, New York 10543

Viljandi-10-BALT (R8-03):

92,760.0000 LB



RUSAL AMERICA CORP.

550 Mamaroneck Ave., Ste 301 Harrison, NY 10528 Phone: 914-670-5771 Fax: 914-670-5786

PROVISIONAL INVOICE	
Invoice Number.	13175
Invoice Date	02/29/2008
Our Order No.	S-00949
ReleaseReferenceNo.	9638
Customer Order No.	793152
Ship To Comment	

BUYER:	SHIP TO:			
Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110	Aluminum Shapes Att: Kathy Roman 9000 River Road Delair NJ 08110			
Delivery Terms	Shipped Via			
DEL	Truck			
Payment Terms	Load Slip	Due Date	Ship Date	Quota
DEL Net Cash 37 Days	10014	04/11/2008	02/29/2008	February 2008

Shipment						
Material	B/L	Date	Size	Pieces	Net Weight UM	Price UM
A7E TBar	365347	02/29/2008		28	46,580.0000 LB	1.26300 LB
A7E TBar	365348	02/29/2008		28	45,080.0000 LB	1.26300 LB
A7E TBar	365349	02/29/2008		28	46,940.0000 LB	1.26300 LB

NOTES (LM) SIB-1230

Totals 84 138,600.0000 LB 175,051.40

TOTAL DUE:

175,081.80

All amounts in USD have to be wire transferred to the
account shown below.
In favour of:

RUSAL AMERICA CORP
ACCOUNT NO. 2000005711224
ABA 031201467
WACHOVIA BANK, N.A.
213 Mamaroneck Ave.NY
Mamaroneck. New York 10543

Due Date: 04/11/2008

Signature:

#179,245 84

Viljandi-10-BALT (R8-03): 138,600.0000 LB



Cash Reporting -- Transaction Detail Report

SHAPESLC

**** Informational**

Created on: 02/28/2008; 10:01 AM

Account Number:	660608555	Bank Number:	04400003
Account Name:	SHAPES CONCENTRATION	Bank Name:	JPMorgan Chase Bar
Currency Type:	USD		

Transaction Date:	02/26/2008	Description:	FEDWIRE DEBIT
Value Date:	02/26/2008	Product Group:	FED
Amount:	175,127.58	Your Reference:	RUSAL
0 Day:	175,128.	Bank Reference:	3240800057JO
1 Day:	0.		
2+ Day:	0.		

Text: YOUR REF RUSAL
PAID TO WACHOVIA BK NA PA WACHOVIA BANK NA PHILADELPHIA PA 19101
FED ID 031201467
ACCT PARTY /2000005711224 RUSAL AMERICA CORP.
REC GFP 02262004
MRN SEQ 00057JO32408
FED REF 0226 B1QGC01C 004837 **VIA FED**



Cash Reporting -- Transaction Detail Report

SHAPESLC

**** Informational**

Created on: 02/28/2008; 09:57 AM

Account Number:	660608555	Bank Number:	04400003
Account Name:	SHAPES CONCENTRATION	Bank Name:	JPMorgan Chase Bar
Currency Type:	USD		

Transaction Date:	02/27/2008	Description:	FEDWIRE DEBIT
Value Date:	02/27/2008	Product Group:	FED
Amount:	176,062.20	Your Reference:	RUSAL
0 Day:	176,062.	Bank Reference:	4286300058JO
1 Day:	0.		
2+ Day:	0.		

Text: YOUR REF RUSAL
PAID TO WACHOVIA BK NA PA WACHOVIA BANK NA PHILADELPHIA PA 19101
FED ID 031201467

ACCT PARTY /2000005711224 RUSAL AMERICA CORP.

REMARK VALUE FOR TRUCKLOADS RECEIVED 2/27/08 - WEIGHTS 46,520 46,220 AND 46,660 TOT/
LBS AT \$1.2630/LB
REC GFP 02272124
MRN SEQ 00058JO42863
FED REF 0227 B1QGC01C 006025 **VIA FED**



Cash Reporting -- Transaction Detail Report

SHAPESLC

**** Informational Purposes Only ****

Created on: 02/29/2008; 10:27 AM

Account Number:	660608555	Bank Number:	04400003
Account Name:	SHAPES CONCENTRATION	Bank Name:	JPMorgan Chase Bank, N.A. (OH)
Currency Type:	USD		

Transaction Date:	02/28/2008	Description:	FEDWIRE DEBIT
Value Date:	02/28/2008	Product Group:	FED
Amount:	234,412.80	Your Reference:	RUSAL
0 Day:	234,413.	Bank Reference:	3431700059JO
1 Day:	0.		
2+ Day:	0.		

Text: YOUR REF RUSAL

PAID TO WACHOVIA BK NA PA WACHOVIA BANK NA PHILADELPHIA PA 19101

FED ID 031201467

ACCT PARTY /2000005711224 RUSAL AMERICA CORP.

REMARK BAL ON INV# 13158 OF \$58,199.04 PLUS MATERIAL DELIVERED 2/28/08 46,400 LBS, 46,440 LBS,
46,680 LBS TOTAL 139,520LBS@ 1.263 176,213.76
REC GFP 02281951
MRN SEQ 00059JO34317
FED REF 0228 B1QGC04C 005294 **VIA FED**



Cash Reporting -- Transaction Detail Report

SHAPESLC

Created on: 03/03/2008; 11:29 AM

**** Informational Purposes Only ****

Account Number:	660608555	Bank Number:	04400003
Account Name:	SHAPES CONCENTRATION	Bank Name:	JPMorgan Chase Bank, N.A. (OH)
Currency Type:	USD		

Transaction Date:	02/29/2008	Description:	FEDWIRE DEBIT
Value Date:	02/29/2008	Product Group:	FED
Amount:	294,051.66	Your Reference:	RUSAL
0 Day:	294,052.	Bank Reference:	4005300060JO
1 Day:	0.		
2+ Day:	0.		

Text: YOUR REF RUSAL

PAID TO WACHOVIA BK NA PA WACHOVIA BANK NA PHILADELPHIA PA 19101

FED ID 031201467

ACCT PARTY /2000005711224 RUSAL AMERICA CORP.

REMARK INVOICE 13170, 13162, PLUS \$\$ FOR TRUCKS B/L 365347 AT 46,580 LBS \$58,830.54 AND B/L 365349

46,940LBSAT \$59,285.22

REC GFP 02291950

MRN SEQ 00060JO40053

FED REF 0229 B1QGC07C 008337 **VIA FED**



Cash Reporting -- Transaction Detail Report

SHAPESLC

Created on: 03/04/2008; 10:32 AM

**** Informational Purposes Only ****

Account Number:	660608555	Bank Number:	04400003
Account Name:	SHAPES CONCENTRATION	Bank Name:	JPMorgan Chase Bank, N.A. (OH)
Currency Type:	USD		

Transaction Date:	03/03/2008	Description:	FEDWIRE DEBIT
Value Date:	03/03/2008	Product Group:	FED
Amount:	79,375.65	Your Reference:	RUSAL
0 Day:	79,376.	Bank Reference:	3774800063JO
1 Day:	0.		
2+ Day:	0.		

Text: YOUR REF RUSAL

PAID TO WACHOVIA BK NA PA WACHOVIA BANK NA PHILADELPHIA PA 19101

FED ID 031201467

ACCT PARTY /2000005711224 RUSAL AMERICA CORP.

REMARK BAL #13175 & PRICE CORRECTION OF \$18,245.57 ON MATERIAL RECV'D WEEK OF 2/25/08.

REC GFP 03032026

MRN SEQ 00063JO37748

FED REF 0303 B1QGC07C 007494 **VIA FED**